

NEW YORK, SUNDAY, FEBRUARY 23, 1919.—Copyright, 1919, by the Sun Printing and Publishing Association.

HEROIC THOUSANDS CALL FOR TOBACCO

Small Donors Are Real Life of
Fund Contribution
List Shows.

NEED SMOKES ON RHINE

Hotel Pennsylvania Party
Will Set Record for
Fetes Here.

Every day is homecoming day for our soldiers and as the numbers of the returned increase so rapidly it is quite excusable for a careless reader to get the impression that all our men will soon be back. If attention is paid to what is given out at Washington it will be learned that 450,000 American soldiers are to be left abroad to guard the border line of civilization, that is the Rhine zone, and that they will be there for an indefinite period.

Are the 450,000 men to be left abroad without American tobacco? The task of supplying them seems not so great when it is contrasted with the work of the last two years, when 2,000,000 men needed tobacco and got it through the Sun Tobacco Fund. Ah, but then the contributors to the fund were a zealous lot of people spurred to big and generous action by an urgent need. It was necessary to whip up their interest, because it grew of itself.

The Sun Tobacco Fund is not of a complaining disposition, and in truth it has nothing to complain of. It has held firmly to its work of furnishing tobacco to American soldiers in France and Germany since the armistice as before, and in this pleasant labor it has been ably supported by its faithful family. The regular contributors have continued to send in subscriptions, their interest has not needed stirring, but the fund notes a falling off of new contributors, which gives it a feeling of surprise.

Keep Up Work, Say Letters.

For numberless have been the letters written to the fund to keep up the work so long as an American soldier remained on duty in Europe, and the expression of opinion in these letters has been of the high formula. It is, now that the heat and excitement of battling days are over, the men who are left to guard the interests which they have won, that the fund is in the easy conditions of armistice or peace, more in need of the help of smokers. Everybody seems to say this and every body probably believes it, but not every smoker in the United States and, as he once did, to put his hand in his pocket, draw forth a dollar and devote it to the purchase of tobacco for the soldier who is in a place where he can't buy it. If a small number of them give vitality to their belief in the comforting and recuperating powers of the good weed by sending in donations, the purpose of the fund will be carried forward with ease and grace.

The trouble with these smokers of our country is that they do not think about the correct lines. Why, bother, they say, to send in my small gift when other people more able are sending in big gifts? The answer is that the Sun Tobacco Fund throughout its satisfactory history has been the small donors. Let them start their subscriptions afresh.

A proof of the necessity of continuing to supply the soldiers with tobacco has been strikingly given by the Hotel Pennsylvania, which has offered to the fund a party by which a big sum of money will accrue. This party is set for Friday night in the noble grill room of this giant hotel. From the outlook it will prove to be a most profitable affair in the life of the smoke fund.

E. M. Statler, president of the operating company and a famous hotel man, Mr. Roy Carver, manager of the Hotel Pennsylvania, are taking a personal interest in the details which will add up to the success they desire. It is, moreover, the first great party affair to be held in New York's most recent acquisition in hotels and they are naturally keen to have the party live up to its environment.

Party Stars Keen Interest.

That their interest and that of the Sun Tobacco Fund is extended to the general public has been made manifest by that public from the moment the party was announced, for letters inquiring for details started in at once to arrive in the mails of the hotel and of the fund.

It is to be a continuous affair of the kind most loved by the amusement seeker, starting at the dinner hour, 7.30, and keeping up to closing time. There will be celebrated performers in sufficient number to render a dull moment impossible of occurrence. Indeed so many artists volunteered immediately upon hearing of the party that the only safe way out of its entertainment was for the fund to say to them all "Come along; it's to be a big family party and if we need your kindly offered services we shall call on you." So there will probably be present many stars ready to shine for the fund for whom no place can be found. Guests may be seated, however, that is, the wonderful talent will be utilized.

Here is a list of the names of the volunteers for this tremendous party: Miss Leonora Sparks, of the Metropolitan Opera; Miss Eva Gauthier, the excellent French-Canadian soprano; Miss Christine Schütz, a concert contralto of international popularity; Miss Blanche Duffield, soprano of the Society of American Singers from the Park Theater; George Harold, tenor, of the same organization; Breakin, violin virtuoso of violin and dash, who comes by courtesy of the Hotel Pennsylvania; Miss Kathryn Lee, one of the Johnsons, who is a singer; Miss Julia Arthur, dramatic star of the first magnitude.

If the publication of this wonderful list of names would give the impression that the affair was to be conducted altogether along serious lines, that should be cleared up at once, for the Hotel Pennsylvania party is a party to carry away from the party the feeling that they have spent the night of their lives, and besides, the charm of the personality of these artists carries over into the figures numbers of musical literature, and they may be counted on to amuse as well as edify. Besides, there are a host of the headlines of vaudeville and burlesque to be at the party as counted in the former list. A name or two will show the general complexion, a most interesting one of this party, the entertainer, Miss Sophie Tucker, with her "sax" boys; Gus Edwards, with his bevy of beauties, who can also dance; entrance, who are the names to conjure with, and they will be surrounded by others as popular and well known.

Terrier to Do His Bit.

The Sun Tobacco Fund has just received the present of a Boston terrier

E. M. Statler



Operating president of Hotel Pennsylvania, where a SUN FUND Party will be held on Friday night.

which was greatly admired at the bench show just closed, and received a prize from the judges there. This little animal is an aristocratic beauty, the pet of Fred Mielie's kennel, and it will be sold by auction at the Pennsylvania party.

Two famous Chinese boxer swords, presented to the fund by Mrs. William Allen, are to be sold at the same affair, and ought to bring a lot of money from bidders interested in their intrinsic value and strange historic interest. Other gifts to the fund, consisting of valuable and beautiful jewelry, will be offered also. And do not forget, friends, who contemplate calling up the Pennsylvania to reserve a table for this great night—do not forget that the hotel possesses an orchestra, which would make even rheumatics want to dance; also that the dancing floor of the grill in the new house is one of the most spacious in town.

Radical Changes in Law.

One of the radical changes in the new law has to do with dependents. A married man living with his wife who has been married for the full year and a single man who is the head of a family (the head of a family is a person who by some moral or legal right is required to support one or more dependents) is entitled to a 100 percent exemption. A dependent is a person who is dependent upon another for support.

Under the old law the marital status at the close of the year determined the amount of exemption allowed under the earlier act; under the 1913 act this has been changed materially. This form of administration or regulation not only changes the amount of taxable income, but also changes the amount upon which a dependent is allowed for only one-half of a year and the father would only be allowed a deduction of \$100 on account of this one dependent child.

Rules on Exemption.

The manner of dealing with the exemption is a new departure from the way the matter has been handled under former acts. The same principle applies to children born during the year. A child born on July 1, 1918, would be considered as a dependent for only one-half of a year and the father would only be allowed a deduction of \$100 on account of this one dependent child.

RED CROSS RETURNS TO PEACE FOOTING

Dr. Farrand to Assume Leadership This Week.

With Dr. Livingston Farrand assuming leadership, the American Red Cross this week will formally change from a war time to a peace basis.

Dr. Farrand will become chairman of the central committee and also executive officer of the national organization, succeeding Henry P. Davison, chairman of the War Council.

EDWARDS EXPLAINS INCOME TAX RULES

Collector Shows What Liabilities to Assessment Under \$5,000.

CHANGES IN NEW LAW

Many Paid More Than Requisite Last Year, Failing to Note Exemptions.

By WILLIAM H. EDWARDS.

Internal Revenue Collector Second District, New York City.

During the past week thousands of blanks for what is known as Form 1040A have been distributed throughout the metropolitan district. This form fits the case of the individual with a net income of less than \$5,000 who is subject to an income tax, and hits more people than any form which is issued by the Government. The purpose of this article is to set the public right on several subdivisions of this blank.

I want to make it clear to the public that while the Government is after all that is coming to it it also does not want to work an injustice to any one. Last year the audit in the internal revenue bureau showed that many persons paid more than the Government required them to pay—that is to say they did not take advantage of certain exemptions and deductions to which they were clearly entitled under the law.

Chief of Revenue Agents John D. Murphy has been instructing a great squad of revenue men in the metropolitan district who will give helpful cooperation to the taxpayer. These men will be sent out to acquaint the public with just what to look for in 1919. There are any discrepancies in any of the statements herewith set forth we will correct the public right. The various interpretations of the law as set forth here are as near as we can get them at this writing.

Whereas Debts Deducted.

Whereas debts may be deducted, but in allowing them the department must be convinced that they are worthless.

For instance, the life of a brick building, as there is nothing to the contrary, may be estimated at fifty years, and 2 percent, 100 divided by 50, is the depreciation allowed. Depreciation up to 2 percent will be allowed without question in making up the return. If a taxpayer claims more than 2 percent, depreciation the onus is upon him to show that the life of the building is because of peculiar conditions, is not fifty years. If the life of a building is 100 years, 1 percent is allowed.

How to Figure Repairs.

Whereas repairs are of such a nature as to add to the life of a building by the repair of an old machine, or by deducting as repairs, but should be capitalized and those improvements should be depreciated. Wherever the repairs are of an incidental nature, and do not add to the life or improve the property as a whole, these repairs can be taken in addition to depreciation.

France Sends the Spad.

France's contribution to the show is the little Spad, the type which René Fournier, the greatest ace of the war, brought down seventy-five German planes. The plane is equipped with a Hispano-Suiza engine which pumps down the air at more than two miles a minute. Another French plane entered by the Division of Military Aeronautics is the Breguet, equipped with an engine which pumps down the air at more than two miles a minute. The La Pere machine, which recently averaged 168 miles an hour from New York to Washington, added by a third, breaking all records, is American built, although designed by a French army officer.

REQUIRE MASS FOR 165TH.

Sixty-ninth Regiment Escorts Women's Auxiliary to St. Stephen's.

The first public performance to mark the opening of the fifth season will be given on the afternoon and evening of Sunday, March 3.

HUGE WAR 'PLANES WILL BE EXHIBITED

Aircraft Like Those Used by Famous Aces Here for Aero Show.

Proceeds of life insurance policies paid to the estate of the late of the insured and the return premium, the value of property acquired by gift or bequest, the interest upon the obligations of a State or political subdivision thereof, that is, interest upon municipal or State bonds; the interest on Liberty bonds, that is, for the 1940A without any qualification, the Liberty bond interest up to \$5,000, and the amount received by an individual from State or municipal salary are free from tax.

RENE FONCE SPAD IS ONE

Army and Navy to Reveal Progress Made Since We Entered War.

The remarkable development of airplanes during the past four years—a development jealously guarded by the European nations during the whole of that period and also by the United States during the past two years—will be revealed to the people of this country for the first time at the Aeronautical Exposition to be held from March 1 to March 15 in Madison Square Garden and the Sixty-ninth Regiment Armory.

Not only will all the latest models of pleasure and commercial aircraft designed by the members of the Manufacturers Aircraft Association—the show the latest and the most advanced aircraft built by the army and navy will exhibit all the latest fighting and bombing craft, including those of the allied countries.

War Fostered Progress.

The phenomenal progress in aircraft construction would not have been possible if the big nations in Europe had not devoted great sums of money and the most skilled engineers to the pressing problem of developing fighting craft of the air. The great road races of more than a decade ago did for the automobile in a lesser degree, what the world war did for the airplane—improved it by constant competition with the newest models of competitors.

The largest plane shown is the great Navy P-5-L, built by the Curtiss company and used as a sort of aerial cruiser. This flying boat has a wingspan of 193 feet and is 49 feet in length. Fully loaded it weighs 13,000 pounds, but despite this great burden its two Liberty motors will raise it 2,625 feet in ten minutes. Its maximum speed is eighty-seven miles an hour.

Another "ship" which will have a place of honor is one for which both Great Britain and the United States have a claim. The Handley-Page, the machine on which Great Britain is pinning her hopes for a transatlantic flight, was adapted by U. S. engineers during the war. The British-American machine built by the Standard Aircraft concern of Elizabeth, N. J., will be shown. This plane called the "Langley," carries five Lewis machine guns and 2,000 pounds of bombs when on a war errand, and is driven by two twelve cylinder Liberty engines. Its wing spread is 100 feet.

Great Britain also will be represented by the S. E. 5, a scout machine which was flown by both British and American aviators at the front, and has attained a speed of 142 miles an hour chasing German planes. It is a straight downer, with terrific speed without harm to its reinforced wings. Two machine guns, one mounted on the upper wing and the other firing through the propeller, made up its armament.

Women's Knit Combination Suits

Values to \$3.50 at \$1.39

A LEADING VALUE even at Loeser's, where sales of Knit Underwear and Hosiery have made history in the past years. The garments are handsome in appearance, excellent in quality, of a reasonable weight and of known values to at least \$3.50 a garment.

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Unsurpassed Choice and Facilities

of the

Piano House of Brooklyn

Here you make your selection from this matchless array of eight famous makes of Pianos and Player-pianos:

The Superb Kranich & Bach

Estey Hazelton Milton Bjur Bros.

Gordon & Son Webster

—and the Famous Bradbury

Every price that you wish to pay, every style of Piano or Player-piano, every excellence of tone and make that can be produced at any price is included in this splendid array.

You may select any instrument with the knowledge of receiving the best Piano or Player value that money can buy. You may choose with the unique assurance of safety that the Loeser DOUBLE GUARANTEE affords. And you may pay for the instrument you select

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FREDERICK LOESER & CO.

Fulton Street Bond Street

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BROOKLYN—NEW YORK

Business Hours: 9 to 5:30

Suits and Capes of True Vogue

For Women Who Dress Smartly Strikingly Moderate Prices

THEY ANSWER the first question of every woman by their look of assured fashion. For those who look deeper than appearance, they present evidence of quality in the Loeser shape-retaining tailoring, the fine materials, the attractive points of finish. Finally, they satisfy the most thrifty by their extreme moderation of price.

Many bear evidence of greater values than their price because they are copies of high priced models with the non-essential cost-making factors eliminated. Others are so moderate because of special relations long established between ourselves and the makers.

New Spring Suits, \$25 to \$39.50

At \$25, a jaunty model with box coat trimmed around the bottom by fifteen rows of braid; collar and vest of checked silk.

At \$27.50, of fine serge, back paneled by four pin tucks and inset panels, braid trimmed below belt; the belt and pockets trimmed with braid; three-button coat; skirt with two slip pockets.

A Smart Suit at \$29.75 has a new effect of two-button coat, trimmed with buttons and braid bound; inverted plait back finished with crowsfoot.

An Extremely Attractive Suit at \$39.50 has three-button coat bound with braid, inverted plait back with row of buttons, tucks on side.

Smartest Capes, \$10.75 to \$19.75

The Capes at \$10.75. Full sweep model, braid trimmed and with four-hole rim buttons. In navy and black serge.

The Capes at \$13.75. Back panel trimmed with twenty buttons, yoke lined with silk, coat front with two pockets; 40 inches long.

The Capes at \$16.75. Handsome models of navy and black serge, shawl collar braid bound, coat front with two pockets; full flare models.

The Capes at \$19.75. Full sweep Cape of navy or black serge, braid trimmed flounce back and front, belted; trimmed with buttons.

Several Hundred Skirt, Dress and Suit.

Lengths of Fashionable Spring Fabrics

98c. to \$3.98 Yard : Values \$1.25 to \$5.98

Plain and Fancy Weaves : 2 1/2 to 5 Yard Lengths

THE PRICE DIFFERENCE for these smart and fashionable spring fabrics is due to an advantageous placement of order. And, a further convenience, we have cut them into practical skirt, dress and suit lengths and will sell them in that way.

Among the plain weaves are Serges, Gaberdines, Tricotines, Poiré Twills, Poplins, Granite Cloths and others in a variety of popular spring colors.

Among the fancy weaves are black-and-white Shepherd Checks, colored Checks, light and dark color Plaids, fancy Mixtures, hairline Stripes and sport Stripes.

In lengths of 2 1/2 to 5 yards and values from \$1.25 to \$5.98 at 98c. to \$3.98 a yard.

On Special Tables, Second Floor.

Clearance of Silk Blouses

Values \$2.59 to \$3 at \$1.95

BLouses that have come to broken lines and which we shall not reorder but that include many popular styles.

They are of Georgette crepe, crepe de chine and striped silk, with all sizes in the lot, not in any one style. Mostly flesh pink and white, some in black and the striped silks and satin in the darker Roman colors, tailor made.

Flesh pink Georgette trimmed with fine filet lace, slip-over styles of Georgette in hairline plaids, crepe de chine with all-over cross stitching in hairline effects, others with embroidered fronts, with lace edge jabots, etc.

A few combine beads and embroidery.

None sent C. O. D., none reserved for mail or telephone orders.

Second Floor Center.

\$3 White Sport Silk Pongee, \$2.10

All Silk and 40-Inch Width

A WONDERFUL VALUE in the popular sports Silk Pongee, white and the natural ecru shade—a beautiful fabric in a beautiful quality, heavy weight, all silk and 40 inches wide.

Manufactured to sell at \$4 a yard, at the low price of \$2.10 a yard; the purchase of 1,000 yards should not last out the day. None C. O. D.

Silks Store, Main Floor, Bond Street.

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Fine and Swiss ribbed Suits of cotton and mercerized yarns in various shapes, in both regular and extra sizes but not all sizes in every style, although all sizes will be found in the lot.

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